B1 (Official Form 1) (12/11)							
United States I Eastern Distr	Bankruptcy Crict of New Yo	Court ork			Volur	ntary P	etition
Name of Debtor (if individual, enter Last, First, Middle):  J&T ROCKAWAY TAVERN CORP.			Name of Joint Debtor (Spouse) (Last, First, Middle):				
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All (inc	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):				
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (IT) than one, state all): 271259987	IN)/Complete EIN(if m		st four digits o	of Soc. Sec. or Indi	ividual-Taxpayer I.D.	(ITIN)/Con	nplete EIN(if more than
Street Address of Debtor (No. & Street, City, and State): 101-19 ROCKAWAY BCH BLVD ROCKAWAY BEACH, NY		Str	eet Address of	f Joint Debtor (No	. & Street, City, and S	State):	
County of Residence or of the Principal Place of Business:	CODE <b>1169</b> 4		unty of Reside	ence or of the Prin	cipal Place of Busines	ZIP COD	Ε
QUEENS  QUEENS			unity of Reside	once of of the 11m	erpai i face of Busines	33.	
Mailing Address of Debtor (if different from street address)	):	Ma	iling Address	of Joint Debtor (in	f different from street	address):	
	CODE					ZIP COD	DE
Location of Principal Assets of Business Debtor (if different 101-19 ROCKAWAY BEACH BOULEVARD ROCKAWAY BEACH, NY		ove):				ZIP COD	DE 11694
Type of Debtor (Form of Organization)		of Business	S		pter of Bankruptcy		
(Form of Organization) (Check one box.)  Individual (includes Joint Debtors) See Exhibit D on page 2 of this form.	(Check <b>one</b> box)  Health Care Bu Single Asset Re U.S.C. § 101(5	eal Estate as	defined in 11	Chapter 7 Chapter 9	the Petition is Filed	Chapter 15	Petition for on of a Foreign
Corporation (includes LLC and LLP) Partnership Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Railroad Stockbroker Commodity Bro	ker		☐ Chapter 12☐ Chapter 12☐ Chapter 13☐ Cha	2 -		Petition for on of a Foreign Proceeding
Chapter 15 Debtors		empt Entity			Nature of		
Country of debtor's center of main interests:	(Check box, if applicable)  Debtor is a tax-exempt organization			☐ Debts are p	(Check or orimarily consumer	,	ebts are primarily
Each country in which a foreign proceeding by, regarding, or against debtor is pending:	under Title 26 of the United State		l States	§ 101(8) a individual	ned in 11 U.S.C. s "incurred by an primarily for a amily, or house- se."	bı	usiness debts.
Filing Fee (Check one box)			Chook and		Chapter 11 Debto	ors	
<ul> <li>✓ Full Filing Fee attached</li> <li>☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</li> <li>✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</li> <li>✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</li> <li>✓ Check if:         <ul> <li>☐ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</li> </ul> </li> <li>✓ Check if:             <ul></ul></li></ul>			ing debts owed to oject to adjustment on				
Statistical/Administrative Information  ☐ Debtor estimates that funds will be available for distribution Debtor estimates that, after any exempt property is except expenses paid, there will be no funds available for distribution.	luded and administrati	ive					THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors							
1- 50- 100- 200- 1,000- 49 99 199 999 5,000	5,001- 10,001- 10,000 25,000	25,001- 50,000	50,001- 100,000	Over 100,000			
Estimated Assets  \$0 to \$50,001 to \$100,001 to \$500,000 \$1 to \$10	0,001 \$10,000,001 \$ to \$50 t	550,000,001 o \$100 million	\$100,000,000 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion		
Stimated Liabilities	0,001 \$10,000,001 \$ to \$50 t	550,000,001 o \$100 million	\$100,000,000 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion		

**B1** (Official Form 1) (12/11) FORM B1, Page 2

or (omean rom	1) (12/11)		1 014.11 D1, 1 age 2
Voluntary Petit	tion be completed and filed in every case)	Name of Debtor(s):	
(Intis page must be completed and filed in every case)  J&T ROCKAWAY TAVERN CORP.  All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Logation	All Prior Bankruptcy Cases Filed Within La	Case Number:	Date Filed:
	NONE		
Location Where Filed:		Case Number:	Date Filed:
	Pending Bankruptcy Case Filed by any Spouse, Partner of	or Affiliate of this Debtor (If more than one, attach ac	lditional sheet)
Name of Debtor:		Case Number:	Date Filed:
J REALTY F R District:	ROCKAWAY, LTD.	FILED HEREWITH Relationship:	<b>8/14/13</b> Judge:
E.D.N.Y.		AFFILIATE	vuug
10Q) with the Securi of the Securities Exc	Exhibit A  debtor is required to file periodic reports (e.g., forms 10K and ities and Exchange Commission pursuant to Section 13 or 15(d) change Act of 1934 and is requesting relief under chapter 11.)  ttached and made a part of this petition.	Exhibit B  (To be completed if debtor is whose debts are primarily con I, the attorney for the petitioner named in the foregoi have informed the petitioner that [he or she] may pro 12, or 13 of title 11, United States Code, and have e available under each such chapter. I further certify the debtor the notice required by 11 U.S.C. § 342(b).  X Not Applicable	nsumer debts) ing petition, declare that I oceed under chapter 7, 11, explained the relief
		Signature of Attorney for Debtor(s)	Date
	n or have possession of any property that poses or is alleged to pose a bit C is attached and made a part of this petition.	chibit C  a threat of imminent and identifiable harm to public heal	th or safety?
	Ex	hibit D	
(To be completed by	y every individual debtor. If a joint petition is filed, each spouse mus	st complete and attach a separate Exhibit D.)	
· _			
<u> </u>	completed and signed by the debtor is attached and made a part of t	uns petition.	
If this is a joint petiti	ion:		
Exhibit D	also completed and signed by the joint debtor is attached and made	a part of this petition.	
		rding the Debtor - Venue y applicable box)	
Ø	Debtor has been domiciled or has had a residence, principal place preceding the date of this petition or for a longer part of such 180		ays immediately
	There is a bankruptcy case concerning debtor's affiliate. general pa	partner, or partnership pending in this District.	
	Debtor is a debtor in a foreign proceeding and has its principal pla has no principal place of business or assets in the United States but this District, or the interests of the parties will be served in regard	at is a defendant in an action or proceeding [in a federal	
		des as a Tenant of Residential Property pplicable boxes.)	
	Landlord has a judgment against the debtor for possession of debtor	or's residence. (If box checked, complete the following).	
		(Name of landlord that obtained judgment)	
		(Address of landlord)	
	Debtor claims that under applicable nonbankruptcy law, there are entire monetary default that gave rise to the judgment for possession		ed to cure the
Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
	Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).		

**B1** (Official Form 1) (12/11) FORM B1, Page 3

oluntary Petition (This page must be completed and filed in every case)	Name of Debtor(s):  J&T ROCKAWAY TAVERN CORP.			
	<u> </u>			
Sign	atures T			
Signature(s) of Debtor(s) (Individual/Joint)	Signature of a Foreign Representative			
declare under penalty of perjury that the information provided in this petition is true and correct.  f petitioner is an individual whose debts are primarily consumer debts and has	I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.			
nosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 r 13 of title 11, United States Code, understand the relief available under each such mapter, and choose to proceed under chapter 7.	(Check only <b>one</b> box.)			
f no attorney represents me and no bankruptcy petition preparer signs the petition] I ave obtained and read the notice required by 11 U.S.C. § 342(b).	I request relief in accordance with chapter 15 of Title 11, United States Code.  Certified Copies of the documents required by 11 U.S.C. § 1515 are attached.			
request relief in accordance with the chapter of title 11, United States Code, specified a this petition.	Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in the petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.			
X Not Applicable	X Not Applicable			
Signature of Debtor	(Signature of Foreign Representative)			
X Not Applicable				
Signature of Joint Debtor	(Printed Name of Foreign Representative)			
Telephone Number (If not represented by attorney)	Date			
Date				
Signature of Attorney X /s/ A. Mitchell Greene	Signature of Non-Attorney Petition Preparer			
Signature of Attorney for Debtor(s)	I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the			
A. MITCHELL GREENE Bar No.	debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been			
Printed Name of Attorney for Debtor(s) / Bar No.	promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable			
ROBINSON BROG LEINWAND GREENE ET AL.	by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor,			
Firm Name	as required in that section. Official Form 19 is attached.			
875 THIRD AVENUE 9TH FLOOR				
Address	Not Applicable			
NEW YORK, NY 10022	Printed Name and title, if any, of Bankruptcy Petition Preparer			
212-603-6300				
Telephone Number	Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of			
8/14/2013	the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)			
Date  *In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.	Address			
Signature of Debtor (Corporation/Partnership)	X Not Applicable			
declare under penalty of perjury that the information provided in this petition is true				
nd correct, and that I have been authorized to file this petition on behalf of the	Date			
ebtor.	Signature of bankruptcy petition preparer or officer, principal, responsible person, or			
The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.	partner whose Social-Security number is provided above.  Names and Social-Security numbers of all other individuals who prepared or assisted			
x s/ GERALD PERICH	in preparing this document unless the bankruptcy petition preparer is not an individual.			
Signature of Authorized Individual	If more than one person prepared this document, attach to the appropriate official form			
GERALD PERICH	for each person.			
Printed Name of Authorized Individual  PRESIDENT	A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or			
Title of Authorized Individual	both. 11 U.S.C. § 110; 18 U.S.C. § 156.			
8/14/2013				

Date

**B1** (Official Form 1) (12/11) FORM B1, Page 4

PENDING BANKRUPTCY CASE FILED BY ANY SPOUSE, PARTNER, OR AFFILIATE OF THE DEBTOR

Name of Debtor	Case Number	Date
J&F ROCKAWAY TAVERN LTD.	FILED HEREWITH	8/14/13
District	Relationship	Judge
E.D.N.Y.	AFFILIATE	

Debtor.	3.23.1,0.
J & T ROCKAWAY TAVERN CORP.,	Case No.
In re:	Chapter 11
EASTERN DISTRICT OF NEW YORK	

### **CERTIFICATE OF RESOLUTION**

I, the undersigned, Gerald Perich, the President of J & T ROCKAWAY TAVERN

CORP. (the "Company"), do hereby certify that at a meeting of the Company duly called and held on the date hereof, the following resolutions were adopted and recorded in the Minute Book of the Company, and they have not been modified or rescinded, and are still in full force and effect:

"RESOLVED, that in the judgment of the Company it is desirable and in the best interest of the Company, its creditors, members and other interested parties, that a petition be filed by the Company for relief under Chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"); and it is further

"RESOLVED, that the form of petition under Chapter II presented to this meeting is approved and adopted in all respects, and that Gerald Perich, the President of the Company, is authorized to execute and verify a petition substantially in such form and to cause the same to be filed with the United States Bankruptcy Court for the Eastern District of New York at such time as he shall determine; and it is further

"RESOLVED, that Gerald Perich, the President of the Company, is authorized to execute and file all petitions, reorganization schedules, lists and other papers and to effectuate the filing of the Chapter 11 case, and, in that connection, that the firm of Robinson Brog Leinwand Greene Genovese & Gluck P.C. be retained and employed as legal counsel for the Company under a general retainer, in addition to such special counsel as may

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hereafter become necessary or proper with a view to the successful conclusion of such Chapter 11 case."

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the Company this 14th day of August, 2013.

J & T Rockaway Tavern, Corp.

Gerald Perich, President

EASTERN DISTRICT OF NEW YORK	
In re:	Chapter 11
J REALTY F ROCKAWAY, LTD.,	Case No.
Debtor.	
In re:	Chapter 11
J & F ROCKAWAY TAVERN, LTD.,	Case No.
Debtor.	
In re:	Chapter 11
J & T ROCKAWAY TAVERN CORP.,	Case No.
Debtor.	

## DECLARATION PURSUANT TO LOCAL RULE 1007-2

GERALD PERICH, being duly sworn, deposes and says:

- 1. I am the President of J Realty F Rockaway, Ltd. ("JRF"), J & F Rockaway

  Tavern, Ltd. ("J&F") and J & T Rockaway Tavern Corp. ("J&T" and together with J&F and

  JRF as the "Debtors"), and am fully familiar with the facts set forth herein.
- 2. The JRF owns the real property and improvements located at 101-19 Rockaway Beach Boulevard, Rockaway Beach, New York (the "Property"). J&T and J&F together own and operate "The Irish Circle Tavern" (the "Tavern") from the Property. The Debtors' financial troubles arise from (i) damage and reduced business as a result of Hurricane Sandy; (ii) a pending foreclosure proceeding by the Debtors' lender, New York Commercial Bank; and (iii) a

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default judgment and restraining notice issued therefrom in favor of J&F's former partner, which has resulted in the freezing of substantially all of the Tavern's revenues.

- 3. As a result, the Debtors had to file this emergency bankruptcy case to prevent further diminution of their assets.
- 4. The Debtors' statements herein are made under such emergent circumstances upon information and belief and to the extent necessary, the Debtors' may amend this Declaration once they have the ability to more fully analyze their books and records without time constraint.
  - 5. A receiver is in possession of the Property.
  - 6. No pre-petition committee was organized prior to the Order for relicf.
- 7. The Debtor's secured debts are held by (i) New York Commercial Bank, 615

  Merrick Avenue, Westbury, NY 11590; (ii) the New York City Department of Finance,

  Attention: Legal Affairs, 345 Adams Street, 3<sup>rd</sup> Floor, Brooklyn, NY 11201; and (iii) the New York City Water Board, P.O. Box 410, New York, NY 10008.
- 8. The names and addresses of the twenty largest unsecured creditors, excluding insiders, appears on Schedule "A" to this affidavit.
  - 9. All suits or proceedings in which the Debtor is named as a party are:
    - i) Kenneth Green v. Gerald Perich, individually and as the owner of J&F, New York Supreme Court, Queens County, Index No. 26916/2011;
    - ii) Roman Iakoubtchik v. JRF, J&F, et. al., New York Supreme Court, Queens County, Index No. 700312/2013;
    - iii) Thomas Francis O'Neill v. J&F, JRF and Robert Cassato, New York Supreme Court, Queens County, Index No. 8260/2013;
    - iv) New York Commercial Bank v. JRF, J&F, et. al., New York Supreme Court, Queens County, Index No. 700818/2011;
    - v) Kathleen Haley v. JRF, New York Supreme Court, Queens County, Index No. 1605/2012;
    - vi) New York Commercial Bank v. JRF, J&F, Gerald Perich and Frank T. Walker, New York Supreme Court, Queens County, Index No. 15190/2012; and

(00637093.DOC;1)2

- vii) Catherine Diane Nye, et. al. v. Donald E. Cole, et. al., New York Supreme Court, Onandaga County, Index No. 2007-7343
- 10. The purpose of filing this petition is to preserve the assets of the Debtors for the benefit of the creditors and to preserve priorities of creditors.
- 11. The estimated amount of Payroll due J&F's and J&T's employees, exclusive of officers, for a period of thirty days following the filing of the petition is \$20,500.00. JRF has no employees, except officers.
  - 12. Salaries currently being paid by the Debtors to officers are \$0 per month.
  - 13. The estimated operating expenses of JRF for the next thirty days is:

Total Estimated Income: \$22,600

## Operating Expenses over next thirty (30) days:

Mortgage:	\$15,000
Property Tax	2,700
Utilities	1,500
Insurance	1,200
Garbage Disposal	200
Maintenance	1,000

Total Estimated Expenses: \$21,600

NET INCOME: \$ 1,000

14. The estimated operating expenses of J&T and J&F for the next thirty days are:

Total Estimated Income:

\$85,000

Operating Expenses over next thirty (30) days:

(00637093.DOC;1 )3

Cost of Goods total:	\$30,000
Insurance	1,500
Rent & RE Tax and Water	15,000
Electric & Gas	5,500
Telephone	900
Point of Service Equipment Lease	300
Automobile Payment and Insurance	700
Payroll	20,500
Accountant	2,000
Sales Tax	7,500

Total Estimated Expenses: \$83,900

**NET INCOME:** \$ 1,100

J Realty F Rockaway, Ltd.

Gerald Perich, President

J&F Rockaway Tavern, Ltd.

By: Serald Perich, President

•

J&T Rockaway Tavern, Corp.

Gerald Perich, President

B4 (Official Form 4) (12/07)

**NEW YORK STATE DEPARTMENT** 

BANKRUPTCY/SPECIAL PROCED

P.O. BOX 5300

ALBANY, NY 12205-0300

## United States Bankruptcy Court Eastern District of New York

In re J&T ROCKAWAY TAVERN CORP.			Case No.			
	Debtor		Chapter	11		
LIST OF CREDI	TORS HOLDING 20	LARGES	T UN	ISECURED	CLAIMS	
(1)	(2)	(3)		(4)	(5)	
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, gov- ernment contract, etc.)		Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]	
NYC DEPARTMENT OF FINANCE ATTN: LEGAL AFFAIRS - DEV 345 ADAMS STREET, 3RD FL BROOKLYN, NY 11201			U	ONTINGENT NLIQUIDATED ISPUTED	\$0.01	
NYS UNEMPLOYMENT INSURANC P.O. BOX 551 ALBANY, NY 12201			U	ONTINGENT NLIQUIDATED ISPUTED	\$0.01	
INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19114			U	ONTINGENT NLIQUIDATED ISPUTED	\$0.01	
NYC WATER BOARD PO BOX 410 NEW YORK, NY 10008-0410			U	ONTINGENT NLIQUIDATED ISPUTED	\$0.01	

CONTINGENT

**DISPUTED** 

UNLIQUIDATED

\$0.01

B4 (Official Form 4) (12/07)4 -Cont.

In re	J&T ROCKAWAY TAVERN CORP.	, Case No.	
	Debtor	Chapter	_11

LIST OF CRED	OITORS HOLDING	20 LARGEST	UNSECURED	CLAIMS
(1)  Name of creditor and complete mailing address including zip code	(2)  Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3)  Nature of claim (trade debt, bank loan, gov- ernment contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim [if secured also state value of security]
DRISCOLL FOODS 174 DELAWANNA AVENUE CLIFTON, NJ 07014			UNLIQUIDATED	\$4,000.00
KENNETH GREEN C/O BERNARD D'ORAZIO 100 LAFAYETTE STREET SUITE 601 NEW YORK, NY 10013			CONTINGENT UNLIQUIDATED DISPUTED	\$120,000.00
DIGANZA LAW FIRM 101-05 LEFFERTS BLVD OZONE PARK, NY 11419			UNLIQUIDATED	\$5,000.00
WINGFIELD CAPITAL CORP. 1 PENN PLAZA SUITE 2509 NEW YORK, NY 10119			UNLIQUIDATED	\$750,000.00
FIRST CHOICE PAYMENT SYSTEMS 1 PENN PLAZA SUITE 2509 NEW YORK, NY 10119			UNLIQUIDATED	\$100,000.00
NEW YORK COMMUNITY BANK 1601 VETERANS HIGHWAY ISLANDIA, NY 11749			CONTINGENT UNLIQUIDATED DISPUTED	\$0.01

B4 (Official Form 4) (12/07)4 -Cont.

In re J&T ROCKAWAY TAVERN CORP.		Case No.	
	Debtor	Chapter	11

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(1)

Name of creditor and complete mailing address including zip (2)

Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted (3)

Nature of claim (trade debt, bank loan, government contract, etc.) (4)

Indicate if claim is contingent, unliquidated, disputed or subject to setoff (5)

Amount of claim [if secured also state value of security]

AMERICAN EXPRESS MERCHANT SERVICES SE LEGAL HOLDS P.O. BOX 53825 PHOENIX, AZ 85072

CONTINGENT UNLIQUIDATED DISPUTED \$0.01

## DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, GERALD PERICH, PRESIDENT of the Corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date:	8/14/2013	Signature:	s/ GERALD PERICH

GERALD PERICH ,PRESIDENT (Print Name and Title)

Penalty for making a false statement or concealing property. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C §§ 152 and 3571.

# UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NEW YORK

X				
In Re:				
J&T ROCKAWAY TAVERN CORP.		Case No.		
		Chapter	11	
Debtor(s)				
VERIFICATION OF CRE	DITOR MATRIX/I	LIST OF CREDITOR	<u>ks</u>	
The undersigned debtor(s) or a matrix/list of creditors submitted herein is tr	ttorney for the debtor ue and correct to the	r(s) hereby verifies that t best of his or her knowle	the creditor edge.	
Dated: <b>8/14/2013</b>				
	s/ GERA	LD PERICH		
	GERALD	PERICH		

A. MITCHELL GREENE
Attorney for Debtor

/s/ A. Mitchell Greene

Debtor

USBC-44 Rev. 3/17/05

CULLEN & DYKMAN 100 QUENTIN RSVLT BLVD GARDEN CITY, NY 11530

AMERICAN EXPRESS
MERCHANT SERVICES
SE LEGAL HOLDS
P.O. BOX 53825
PHOENIX, AZ 85072

CORP. COUNSEL FOR NEW YO 52 DUANE STREET NEW YORK, NY 10007

DIGANZA LAW FIRM 101-05 LEFFERTS BLVD OZONE PARK, NY 11419

DRISCOLL FOODS 174 DELAWANNA AVENUE CLIFTON, NJ 07014

FIRST CHOICE PAYMENT SYST 1 PENN PLAZA SUITE 2509 NEW YORK, NY 10119

GERALD PERICH 101-19 ROCKAWAY BCH BLVD ROCKAWAY BEACH, NY 11694

HARWOOD LLOYD LLC 130 MANN STREET HACKENSACK, NY 07601

INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19114 KENNETH GREEN
C/O BERNARD D'ORAZIO
100 LAFAYETTE STREET
SUITE 601
NEW YORK, NY 10013

NEW YORK COMMERCIAL BANK 615 MERRICK AVENUE WESTBURY, NY 11590

NEW YORK COMMUNITY BANK 1601 VETERANS HIGHWAY ISLANDIA, NY 11749

NEW YORK STATE DEPARTMENT BANKRUPTCY/SPECIAL PROCED P.O. BOX 5300 ALBANY, NY 12205-0300

NYC DEPARTMENT OF FINANCE ATTN: LEGAL AFFAIRS - DEV 345 ADAMS STREET, 3RD FL BROOKLYN, NY 11201

NYC WATER BOARD PO BOX 410 NEW YORK, NY 10008-0410

NYS UNEMPLOYMENT INSURANC P.O. BOX 551 ALBANY, NY 12201

OFFICE OF THE ATTORNEY GE THE CAPITOL ALBANY, NY 12224

US ATTORNEY OFFICE - EDNY CIVIL DIVISION, BANKRUPTC 271 CADMAN PLAZA EAST BROOKLYN, NY 11201

WINGFIELD CAPITAL CORP. 1 PENN PLAZA SUITE 2509 NEW YORK, NY 10119